

# **KENTUCKY DEPARTMENT OF EDUCATION**

## **STAFF NOTE**

### **Action/Discussion Item:**

Release of Jackson Independent School District from a Declaration of Emergency

### **Applicable Statute(s) or Regulation(s):**

KRS 160.470, 160.550

### **Action Question:**

Should the Kentucky Board of Education release the Jackson Independent School District from a declaration of emergency?

### **History/Background:**

***Existing Policy.*** As a part of the Office of District Support Services' Management Improvement Program and statutory requirements, districts are required to end the fiscal year with a general fund balance of no less than 2%. Those that do not are provided with a Management Audit per KRS 160.470 and management assistance from KDE for a two-year period. At the end of this two-year period, if the district has balanced its books and is operating with 2% or more in its general fund balance based on the annual audit, the district can be released from state management assistance.

The district listed below received management assistance for the following reasons:

Jackson Independent - Deficit fund balance

This school district has responded well to management assistance from the Kentucky Department of Education and has ended this year with a greater than 2% fund balance.

### **Staff Recommendation and Rationale:**

The school district has ended the two-year period with a 2% or more fund balance and thus should be released from the declaration of emergency.

### **Contact Person:**

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**Deputy Commissioner**

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**Commissioner of Education**

### **Date:**

February 2008